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IN THE HIGH COURT OF KARNATAKA AT BANGALORE

Dated this the 4th day of June, 1998

Before:

THE HON'BLE MR. JUSTICE R.V. RAVEENDRAN

Writ Petition No. 8625 of 1993

M/s. S.S. Jain Trust,
a public Trust situated
at No.19, Wood Street,
Ashokanagar,
Bangalore-560 025,
represented by its
President H. Sampath Raj,
No.6, Talliyar Koil Street,
Ashoknagar, Bangalore-25

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..Petitioner

(By Sri A. Jagannath Shetty, Advocate)

-Vs-

1. The Bangalore City Corporation
represented by its Commissioner,
Corporation Building, Bangalore;

2. The Assistant Revenue Officer,
Shanthinagar Range,
Ashoknagar Division,
Bangalore

..Respondents

(By Sri K.N. Puttegowda, Advocate)

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Writ Petition is filed praying to quash Annexure-B
dated 3-7-1992 and etc.,

This writ petition coming on for preliminary
hearing in 'B' Group this day, the Court made the
following order.

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O R D E R

The petitioner-trust claims to be the owner of property bearing No 19, Wood Street, Bangalore. The respondents issued a special notice, proposing to revise the annual **rental** value of the said property to Rs 68,100/- and consequentially increased the property tax and other cesses. Feeling aggrieved, the petitioner has filed objections dated 31-12-1991. After considering the same, a final order was passed on 3-7-1998 [Annexure 'B'], reducing the proposed annual rental value from Rs 68,100/- to Rs 27,450/- and fixing the total tax at Rs 6,862.50 + Rs 2,127.39, with effect from 1-10-1990. Feeling aggrieved, the petitioner claims to have filed an appeal to the Taxation Appeal Committee vide Annexure 'A' dated 10-8-1992. The grievance of the petitioner is that the appeal has not yet been disposed of by the Taxation Appeal Committee and in the meanwhile, the officials of the respondent-corporation are attempting to enforce the recovery of the amount claimed under Annexure 'B'. The petitioner claims that there is absolutely no basis for increasing the assessment and even after the ~~reduction~~ of the

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annual rental value, it is still ~~highly~~ excessive. Hence, the petitioner has filed this petition and sought quashing of Annexure 'B' and a declaration that the respondents have no authority to revise the annual rental value or increase the property tax, as has been done vide Annexure 'B'.

2. Learned counsel for the respondents stated ^{filed by petitioner} that if the appeal ^{is} not disposed of, the Taxation Appeal Committee will dispose of the same within a period of three months from the date of receipt of this order. He also stated that if the appeal has already been disposed of, the petitioner will be served with a copy of the order within a period of three months from this date.

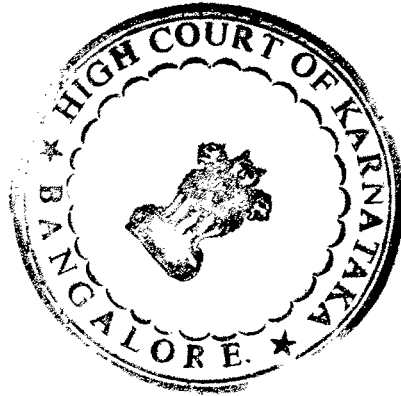
3. In view of said submissions, this petition does not survive for consideration. The petitioner having filed an appeal against Annexure 'B' and as the said appeal was pending as on the date of filing of this petition, ^{it is} ~~it is~~ ^{conseq} appropriate ^{for} the petitioner ^{to} proceed with the said appeal, which is ^{an} ~~the~~ efficacious and alternative remedy. Hence, this petition is disposed of, reserving liberty to the petitioner to pursue the appeal. Pending

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disposal of said ~~appellate~~ ^{appeal}, the respondent shall not demand or recover the increased tax as per Annexure 'B'. It is needless to say that if the appeal is already disposed of, and if it is not to the advantage of the petitioner, the petitioner is entitled to challenge the same.

Sd/-
JUDGE



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